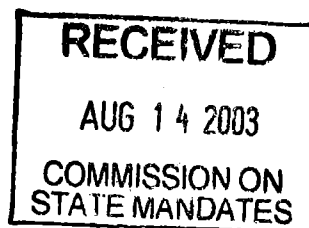




STEVE WESTLY
California State Controller

August 11, 2003

Ms. Shirley Opie
Assistant Executive Director
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814



RE: Incorrect Reduction Claim for the City of Tustin, 02-9635802-I-47
Government Code Section 53646
Statutes 1995, Chapter 783 (SB 564)
Statutes 1996, Chapters 156 (SB 864) and 749 (SB 109)
Fiscal Year 1995/96
Fiscal Year 1996/97
Fiscal Year 1997/98
Fiscal Year 1998/99
Investment Reports

Dear Ms. Opie:

This letter is in response to the above-entitled Incorrect Reduction Claim. The subject claims were reduced because many of the activities were not reimbursable, and there was a lack of source documentation. In addition to the inability to verify the claim, the lack of source documentation also makes it difficult to prorate reimbursement for those activities for which only a portion of the expense was reimbursable. The reductions were appropriate given the Parameters and Guidelines, the statement of decision, applicable statutes, and amount of documentation provided.

The Controller's Office is empowered to audit claims for mandated costs and to reduce those that are "excessive or unreasonable."¹ This power has been affirmed in recent cases, such as the Incorrect Reductions Claims (IRCs) for the *Graduation Requirements* mandate². If the claimant disputes the adjustments made by the Controller pursuant to

¹ See Government Code Section 17561, subdivisions (d)(1)(C) and (d)(2), and Section 17564.

² See for example, the Statement of Decision in the Incorrect Reduction Claim of San Diego Unified School District [No. CSM 4435-I-01 and 4435-I-37], adopted September 28, 2000, at page 9.

Ms. Shirley Opie
August 11, 2003
Page 2

that power, the burden is upon them to demonstrate that they are entitled to the full amount of the claim. This principle likewise has been upheld in the *Graduation Requirements* line of IRCs³. In this case, the claimant has not come forward with documentation that demonstrates that they are entitled to the full amount claimed.

The claimant includes costs for such non-reimbursable activities as ongoing data entry and reconciliation. As this office has made clear in both the Los Angeles *Investment Reports* IRC and the Request to Amend the Parameters & Guidelines of the *Investment Reports* Mandate, we do not believe that the ongoing daily (or similar frequency) activities of data entry and ledger reconciliation are reimbursable. Since they are relevant to this IRC, we incorporate by reference the arguments contained in the IRC [CSM 00-9635802-I-01] and the Request to Amend [CSM 96-358-02 and 00-PGA-02]. Since this claim contains claims for reimbursement of activities or costs that are only partially reimbursable, source documents are needed to determine the pro rata reimbursement, if any, to which the claimants are entitled. Unfortunately, the claimant does not provide any documentation to substantiate the time and tasks submitted on the claim forms, as neither timesheets nor detailed tasks were available for review by audit staff. Without these documents, it is impossible to determine reimbursability of some salaries claimed, and this also makes it impossible to determine the reimbursability of materials and supplies, such as software, which are used for both mandated and non-mandated purposes. Thus, either SCO audit staff was put in the position of denying 100% of the claims outright, or making reasonable adjustments. SCO staff acknowledged that time was spent in the preparation of the quarterly/annual investment reports and allowed a reasonable amount despite the lack of documentation to substantiate the claims. Such a decision was well within the Controller's authority given the absence of supporting documentation and the applicable statutory provisions effective at the time of the transactions.⁴

The Parameters and Guidelines provide in Section VI (A) regarding salaries and benefits, "the source documents required to be maintained by the claimant may include, but are not limited to, employee time cards and/or cost allocation reports." Subsection B, of Section VI, dealing with services and supplies, provides that "source documents required to be

³ See for example, the Statement of Decision in the Incorrect Reduction Claim of San Diego Unified School District [No. CSM 4435-I-01 and 4435-I-37], adopted September 28, 2000, at page 16.

⁴ California Government Code Section 17564(c)(2) which provided "...The Controller shall pay these estimated claims, and approved reimbursement claims, from funds appropriated expressly therefore, provided that the Controller (1) may audit the records of any local agency or school district to verify the actual amount of the mandated costs, (2) may reduce any claim which the Controller determines is excessive or unreasonable..."

Ms. Shirley Opie
August 11, 2003
Page 3

maintained by the claimant may include, but are not limited to, invoices, lease documentation and other documents evidencing the validity of the expenditure.”

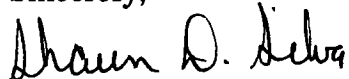
Section VII of the Parameters and Guidelines specifically provides “for auditing purposes, all costs claimed shall be traceable to source documents (e.g., employee time records, invoices, receipts, purchase orders, contracts, worksheets, calendars, declarations, etc.)” that show evidence of the validity of such costs and their relationship to the mandate. All documentation in support of claimed costs shall be made available to the State Controller or his/her agent, as may be requested, and all reimbursement claims are subject to audit during the period specified in Government Code section 17558.5, subdivision (a).

The Claiming Instructions clearly state that for audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial claim at the time the claim was filed, supporting documents must be retained for two years from the date of the initial payment of the claim. Such documents shall be made available to the State Controller’s Office on request.

As stated above, the absence of source documentation precludes the Controller from verifying the total claim. Therefore, reasonable reductions were made, taking into consideration that some time had been spent to comply with the mandate for investment reporting. Additional reductions were made for claimed costs that were not covered by the mandate in Government Code section 53646(a), (b) and (e).

Attached please find an analysis from our Division of Accounting and Reporting (Attachment 1), and supporting documentation with declaration (Attachment 2). Exhibits referenced in the Division of Accounting and Reporting’s analysis are either included or have been previously exchanged between the parties.

Sincerely,



SHAWN D. SILVA
Staff Counsel

SDS/ac
Attachments

1 **PROOF OF SERVICE**

2 I am employed in the County of Sacramento, State of California. At the time of service, I was at least 18
3 years of age, a United States citizen employed in the county where the mailing occurred, and not a party to the
4 within action. My business address is 300 Capitol Mall, Suite 1850, Sacramento, CA 95814.

5 On August 12, 2003, I served the foregoing document entitled:

6 **SCO'S RESPONSE TO THE INCORRECT REDUCTION CLAIM FOR
7 THE CITY OF TUSTIN, 02-9635802-I-47**

8 on all interested parties in this action by placing a true and correct copy thereof enclosed in a sealed envelope,
9 addressed as follows:

10 Annette Chinn
11 Cost Recovery Systems
12 705-2 East Bidwell Street, #294
13 Folsom, CA 95630

14 Shirley Opie
15 Assistant Executive Director
16 Commission on State Mandates
17 980 Ninth Street, Suite 300
18 Sacramento, CA 95814

19 **[X] BY MAIL**

20 I placed the envelope for collection and processing for mailing following this business's ordinary practice with
21 which I am readily familiar. On the same day correspondence is placed for collection and mailing, it is deposited
22 in the ordinary course of business with the United States Postal Service.

23 **[] BY PERSONAL SERVICE**

24 I caused to be delivered by hand to the above-listed addressees.

25 **[] BY OVERNIGHT MAIL/COURIER**


To expedite the delivery of the above-named document, said document was sent via overnight courier for next day
delivery to the above-listed party.

[] BY FACSIMILE TRANSMISSION

In addition to the manner of service indicated above, a copy was sent by facsimile transmission to the above-listed
party.

I declare that I am employed in the office of a member of the bar of this court at whose direction the
service was made. I declare under penalty of perjury under the laws of California that the foregoing is true and
correct.

Executed on August 12, 2003 at Sacramento, California.


Amber A. Camarena

Attachment 1

**Investment Reports
City of Tustin
For Fiscal Years 1995-96, 1996-97, and 1997-98
Analysis of Incorrect Reduction Claim**

Prepared by Ginny Brummels
April 16, 2003

- Exhibit 1:** Declaration of Virginia Brummels;
- Exhibit 2:** Analysis of the claim filed for fiscal years 1995-96, 1996-97, and 1997-98;
- Exhibit 3:** Includes a copy of the Incorrect Reduction Claim (IRC) for the Investment Reports program for the City of Tustin;

These adjustments were made in accordance with Government Code Section 17564 (c)(2), which states "...the Controller (2) may reduce any claim which the Controller determines is excessive or unreasonable...".

On May 20, 1999, the City of Tustin filed an actual claim of \$21,691 for the state mandated Investment Reports program for 1995-96. This claim was reduced for salaries and benefits and corresponding indirect costs for system maintenance and daily data download activities that were deemed by the State Controller's Office (SCO) Division of Accounting and Reporting (DAR) staff as activities not mandated or as non-reimbursable components of the Parameters and Guidelines (Ps & Gs). This claim contained \$21,691 in costs that were deemed excessive to prepare and submit the annual statement of investment policies, which consists of changes to those existing policies, and the quarterly report of investments as required by the Investment Reports program. No time sheets or detailed tasks were available. DAR staff recognized that the county would have incurred a cost and made a reasonable effort to provide reasonable compensation for this activity. SCO did not perform a time study to determine if this was an appropriate amount of time to perform the preparation of the quarterly report of investments. Total costs disallowed for this year totaled \$19,082.

On May 20, 1999, the City of Tustin filed an actual claim of \$41,468 for the state mandated Investment Reports program for 1996-97. This claim was reduced for salaries and benefits and corresponding indirect costs for system maintenance and daily data download activities that were deemed by the SCO's DAR staff as activities not mandated or as non-reimbursable components of the Ps & Gs. This claim contained \$41,468 in costs that were deemed excessive to prepare and submit the annual statement of

investment policies, which consists of changes to those existing policies, and the quarterly report of investments as required by the Investment Reports program. No time sheets or detailed tasks were available. DAR staff recognized that the county would have incurred a cost and made a reasonable effort to provide reasonable compensation for this activity. SCO did not perform a time study to determine if this was an appropriate amount of time to perform the preparation of the quarterly report of investments. Total costs disallowed for this year totaled \$37,952.

On May 20, 1999, the City of Tustin filed an actual claim of \$47,699 for the state mandated Investment Reports program for 1997-98. This claim was reduced for salaries and benefits and corresponding indirect costs for system maintenance and daily data download activities that were deemed by the SCO's DAR staff as activities not mandated or as non-reimbursable components of the Ps & Gs. This claim contained \$47,699 in costs that were deemed excessive to prepare and submit the annual statement of investment policies, which consists of changes to those existing policies, and the quarterly report of investments as required by the Investment Reports program. No time sheets or detailed tasks were available. DAR staff recognized that the county would have incurred a cost and made a reasonable effort to provide reasonable compensation for this activity. SCO did not perform a time study to determine if this was an appropriate amount of time to perform the preparation of the quarterly report of investments. Total costs disallowed for this year totaled \$43,007.

Exhibit 3, Sub-Exhibit 1: Includes copies of the reimbursement claims and supporting documentation;

Exhibit 3, Sub-Exhibit 2: Includes a copy of the annual claiming instructions for local agencies;

Exhibit 3, Sub-Exhibit 3: Includes a copy of the Commission on State Mandates (COSM) Ps & Gs;

Exhibit 4: Copy of the SCO letter dated May 26, 2000, to the COSM, including the attached Legal Response by Ana Maria Garza, Staff Counsel dated April 27, 2000, on "Whether Daily Investment Tracking is Reimbursable as a State Mandate";

Exhibit 5: Copy of the SCO letter dated January 17, 2001, to the COSM regarding the IRC of the County of Los Angeles;

Exhibit 6: Copy of the SCO letter dated March 16, 2001, to the COSM regarding the IRC of the County of Los Angeles;

Exhibit 7: Copy of the SCO schedule of adjustments and copies of LRS database screen-prints showing adjustments and payments made for these claims;

1 OFFICE OF THE STATE CONTROLLER
300 Capitol Mall, Suite 1850
2 Sacramento, CA 94250
Telephone No.: (916) 445-6854
3

4
5 BEFORE THE
6 COMMISSION ON STATE MANDATES
7 STATE OF CALIFORNIA

8
9 INCORRECT REDUCTION CLAIM ON:

10 *Investment Reports*

11 Government Code section 53646
12 Statutes of 1995, Chapter 783

13 CITY OF TUSTIN, Claimant
14

No.: CSM 02-9635802-I-47

AFFIDAVIT OF CUSTODIAN

15 I, Virginia Brummels, make the following declarations:
16

17 1) I am an employee of the State Controller's Office and am over
18 the age of 18 years.

19 2) I am currently employed as an Accounting Administrator II,
20 and have been so for the past two years. Before that I was
21 employed as a Staff Management Auditor-Specialist, and
Accounting Administrator I Specialist and Supervisor for 14
years.

22 3) As a section manager in the Department of Accounting &
23 Reporting I have access to, and am involved in, the intake and
processing of claims for reimbursement for expenditures mandated
24 by the state.

25 4) I am a duly authorized custodian of records or other
qualified witness with authority to certify such records.

1 5) Any attached copies of records are true copies of records as
2 retained at our place of business.

3 4) The records were prepared or received by the personnel of our
4 office in the ordinary course of business at or near the time of
the act, condition, or event.

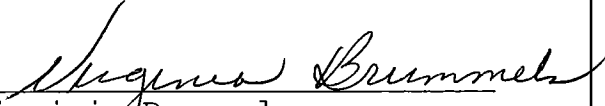
5 5) The records include claims for reimbursement, along with any
6 attached supporting documentation, remittance advices,
7 explanatory letters, or other documents relating to the above-
entitled Incorrect Reduction Claim.

8 6) A desk audit of these claims was commenced during June 1999
9 for fiscal years 1995-96, 1996-97, and 1997-98.

10 I do declare that the above declarations are made under
11 penalty of perjury and are true and correct to the best of my
12 knowledge, and that such knowledge is based on personal
13 observation, information, or belief.

14
15 Date: April 7, 2003

16 OFFICE OF THE STATE CONTROLLER

17
18 By: 
19 Virginia Brummels
20 Section Manager
Local Reimbursements Section

CONTROLLER OF CALIFORNIA
P.O. BOX 942850, SACRAMENTO, CALIFORNIA 94250

THIS REMITTANCE ADVICE IS FOR INFORMATION PURPOSE ONLY.
THE WARRANT COVERING THE AMOUNT SHOWN WILL BE MAILED
DIRECTLY TO THE PAYEE.

CITY FINANCE OFFICER
CITY OF TUSTIN
300 CENTENNIAL WAY
TUSTIN CA 92680

WARRANT AMT: *****2,609.00

PAYEE: TREASURER, CITY OF TUSTIN
FUND NAME: GENERAL FUND

ISSUE DATE: 10/14/1999

CLAIM SCHEDULE NBR: MA90419A

REIMBURSEMENT OF STATE MANDATED COSTS	
QUESTIONS? PLEASE CALL LINDA LOHMAN AT SCO 916-324-0255	
ACL : 9999	PROG : INVESTMENT REPORTS CH 783/95
1995/1996 ACTUAL PAYMENT	CLAIMED AMT: 21,691.00
TOTAL ADJUSTMENTS: (SEE BELOW)	19,082.00
TOTAL APPROVED CLAIMED AMT:	2,609.00
LESS PRIOR PAYMENTS:	.00
PRORATA PERCENT: 100.000000	
PRORATA BALANCE DUE:	.00
APPROVED PAYMENT AMOUNT:	2,609.00
PAYMENT OFFSETS -NONE	
NET PAYMENT AMOUNT:	2,609.00

ADJUSTMENTS ITEMIZED:	=====
INDIRECT COSTS OVERSTATED	4,367.00-
COST NOT MANDATED	2,545.00-
EXCESSIVE TIME	12,170.00-

CONTROLLER OF CALIFORNIA
P.O. BOX 942850, SACRAMENTO, CALIFORNIA 94250

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DIRECTLY TO THE PAYEE.

CITY FINANCE OFFICER
CITY OF TUSTIN
300 CENTENNIAL WAY
TUSTIN CA 92680

WARRANT AMT: *****3,516.00

PAYEE: TREASURER, CITY OF TUSTIN
FUND NAME: GENERAL FUND

ISSUE DATE: 10/14/1999

CLAIM SCHEDULE NBR: MA90407A

REIMBURSEMENT OF STATE MANDATED COSTS

QUESTIONS PLEASE CALL LINDA LOHMAN AT 916-324-0255

ACL : 9999

PROG : INVESTMENT REPORTS CH 783/95

1996/1997 ACTUAL PAYMENT

CLAIMED AMT: 41,468.00

TOTAL ADJUSTMENTS: (SEE BELOW)

37,952.00

TOTAL APPROVED CLAIMED AMT:

3,516.00

LESS PRIOR PAYMENTS:

.00

PRORATA PERCENT:

100.000000

PRORATA BALANCE DUE:

.00

APPROVED PAYMENT AMOUNT:

3,516.00

PAYMENT OFFSETS -NONE

NET PAYMENT AMOUNT:

3,516.00

ADJUSTMENTS ITEMIZED:

=====

INDIRECT COSTS OVERSTATED

8,253.00-

COST NOT MANDATED

4,061.00-

EXCESSIVE TIME

25,638.00-

CONTROLLER OF CALIFORNIA
P.O. BOX 942850, SACRAMENTO, CALIFORNIA 94250

THIS REMITTANCE ADVICE IS FOR INFORMATION PURPOSE ONLY.
THE WARRANT COVERING THE AMOUNT SHOWN WILL BE MAILED
DIRECTLY TO THE PAYEE.

CITY FINANCE OFFICER
CITY OF TUSTIN
300 CENTENNIAL WAY
TUSTIN CA 92680

WARRANT AMT: *****4,692.00

PAYEE: TREASURER, CITY OF TUSTIN
FUND NAME: GENERAL FUND

ISSUE DATE: 10/14/1999

CLAIM SCHEDULE NBR: MA90408A

REIMBURSEMENT OF STATE MANDATED COSTS

QUESTIONS? PLEASE CALL LINDA LOHMAN AT SCO 916-324-0255

ACL : 9999	PROG : INVESTMENT REPORTS CH 783/95	
1997/1998 ACTUAL PAYMENT	CLAIMED AMT:	47,699.00
TOTAL ADJUSTMENTS: (SEE BELOW)		43,007.00
TOTAL APPROVED CLAIMED AMT:		4,692.00
LESS PRIOR PAYMENTS:		.00
PRORATA PERCENT:	100.000000	
PRORATA BALANCE DUE:		.00
APPROVED PAYMENT AMOUNT:		4,692.00
PAYMENT OFFSETS -NONE		
	NET PAYMENT AMOUNT:	4,692.00

ADJUSTMENTS ITEMIZED:	=====
INDIRECT COSTS OVERSTATED	11,943.00-
COST NOT MANDATED	3,856.00-
EXCESSIVE TIME	27,208.00-

CONTROLLER OF CALIFORNIA
P.O. BOX 942850, SACRAMENTO, CALIFORNIA 94250

THIS REMITTANCE ADVICE IS FOR INFORMATION PURPOSE ONLY.
THE WARRANT COVERING THE AMOUNT SHOWN WILL BE MAILED
DIRECTLY TO THE PAYEE.

CITY FINANCE OFFICER
CITY OF TUSTIN
300 CENTENNIAL WAY
TUSTIN CA 92680

WARRANT AMT: *****3,868.00

PAYEE: TREASURER, CITY OF TUSTIN
FUND NAME: GENERAL FUND

ISSUE DATE: 10/14/1999

CLAIM SCHEDULE NBR: MA90409A

REIMBURSEMENT OF STATE MANDATED COSTS

QUESTIONS? PLEASE CALL LINDA LOHMAN AT SCO 916-324-0255

ACL : 999999 PROG : INVESTMENT REPORTS CH 783/95

1998/1999 ESTIMATED PAYMENT CLAIMED AMT: 36,418.00

TOTAL ADJUSTMENTS: (SEE BELOW) 32,550.00

TOTAL APPROVED CLAIMED AMT: 3,868.00

LESS PRIOR PAYMENTS: .00

PRORATA PERCENT: 100.000000

PRORATA BALANCE DUE: .00

APPROVED PAYMENT AMOUNT: 3,868.00

PAYMENT OFFSETS -NONE

NET PAYMENT AMOUNT: 3,868.00

ADJUSTMENTS ITEMIZED:

CLAIM ADJUSTMENT

=====

32,550.00-

Sub Exhibit 1

**Claim for Payment
Pursuant to Government Code Section 17561
INVESTMENT REPORTS**

For State Controller Use Only

(19) Program Number: 00161
 (20) Date Filed ____/____/____
 (21) LRS Input ____/____/____

(01) Claimant Identification Number		9830936	(22) INR-1 (03)	
(02) Claimant Name		City of Tustin	(23) INR-1 (04)(1)(f)	2
Mailing Address		300 Centennial Way	(24) INR-1 (04)(2)(f)	13,522
Street Address or P.O. Box				
City		Tustin		
State	CA	Zip Code	92680	3,191
Type of Claim	Estimated Claim	Reimbursement Claim	(25) INR-1, (06)	36.1
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(26)	
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(27)	
	(05) Amended <input type="checkbox"/>	(11) Amended <input checked="" type="checkbox"/>	(28)	
Fiscal Year of Cost	(06)	(12) 1995-96	(29)	
Total Claimed	(07)	(13) \$21,691	(30)	
Less: 10% Late Penalty, but not to exceed \$1,000 (if applicable)	(14)	\$456 **	(31)	
Less: Estimated Claim Payment Received	(15)		(32)	
Net Claimed Amount	(16)	\$21,235	(32)	
Due from State	(08)	(17) \$21,235	(33)	
Due to State	(09)	(18)	(34)	

(38) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for costs mandated by Chapter 783, statutes of 1995, Chapter 156 and 749, Statutes of 1996; and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application for nor any grant or payment received, other than from the claimant, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 783, Statutes of 1995, Chapters 156 and 749, Statutes of 1996.

The amount for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 783, Statutes of 1995 and Chapters 156 and 749, Statutes of 1996 set forth on the attached statements.

Signature of Authorized Representative

Date

Larry Schutz

May 20, 1999

Larry Schutz

Assistant Finance Director

Type of Print Name

Title

Name of Contact Person for Claim

Telephone Number

Annette S. Chinn (CRS)

(916) 939-7901

Claim for Payment Pursuant to Government Code Section 17561 INVESTMENT REPORTS			For State Controller Use Only	
			(19) Program Number: 00161	
			(20) Date Filed _____/_____/_____	
			(21) LRS Input _____/_____/_____	
(01) Claimant Identification Number 9830936			(22) INR-1 (03)	2
(02) Claimant Name City of Tustin			(23) INR-1 (04)(1)(f)	13,522
Mailing Address 300 Centennial Way			(24) INR-1 (04)(2)(f)	3,191
Street Address or P.O. Box				
City Tustin				
State CA Zip Code 92680				
Type of Claim	Estimated Claim	Reimbursement Claim	(25) INR-1, (06)	36.1
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(26)	
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(27)	
	(05) Amended <input type="checkbox"/>	(11) Amended <input checked="" type="checkbox"/>	(28)	
Fiscal Year of Cost	(06)	(12) 1995-96	(29)	
Total Claimed	(07)	(13) \$21,691	(30)	
Less: 10% Late Penalty, but not to exceed \$1,000 (if applicable)	(14)	\$456 **	(31)	
Less: Estimated Claim Payment Received	(15)		(32)	
Net Claimed Amount	(16)	\$21,235	(32)	
Due from State	(08)	(17) \$21,235	(33)	
Due to State	(09)	(18)	(34)	
(38) CERTIFICATION OF CLAIM				
<p>In accordance with the provisions of Government Code 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for costs mandated by Chapter 783, statutes of 1995, Chapter 156 and 749, Statutes of 1996; and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.</p> <p>I further certify that there was no application for nor any grant or payment received, other than that from the claimant, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 783, Statutes of 1995, Chapters 156 and 749, Statutes of 1996.</p> <p>The amount for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 783, Statutes of 1995 and Chapters 156 and 749, Statutes of 1996 set forth on the attached statements.</p>				
Signature of Authorized Representative			Date	
			May 20, 1999	
Larry Schutz			Assistant Finance Director	
Type of Print Name			Title	
Name of Contact Person for Claim			Telephone Number	
Annette S. Chinn (CRS)			(916) 939-7901	

** NOTE: Late fee was adjusted to deduct the prior amount claimed for \$17,134

**MANDATED COSTS
INVESTMENT REPORTS
CLAIM SUMMARY**

**FORM
INR-2**

(01) Claimant: City of Tustin **(02) Fiscal Year Costs Were Incurred:** 1995-96

(03) Reimbursable Components: Check only one box per form to identify the component being claimed

- Statement of Investment Policy
 Quarterly Reports of Investment

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Services and Supplies	(g) Fixed Assets	Total Salaries & Benefits
<u>George W. Jeffries, Treasurer</u> Responsible for researching and reviewing State Statutes to determine what changes to the City's Investment Policy would be required. Attended meetings and seminars to be trained on the new requirements. Met with staff and brokers to update Investment Policy and ensure compliance. Drafted and edited new Policy language.	\$49.23		104.00	\$5,120				\$5,120
<u>Ronald A. Nault, Finance Director</u> Responsible for reviewing and editing the Annual Statement of Investment Policy. Attended meetings with the City Treasurer with brokers to update investment policy. Implemented the Investment policies and procedures and presented new Policy to the	\$51.30	26.0%	130.00	\$6,668	\$1,734			\$8,402
(05) Total			234.00	\$11,788	\$1,734			\$13,522

**MANDATED COSTS
INVESTMENT REPORTS
CLAIM SUMMARY**

**FORM
INR-2**

(01) Claimant: City of Tustin **(02) Fiscal Year Costs Were Incurred:** 1995-96

(03) Reimbursable Components: Check only one box per form to identify the component being claimed

- Statement of Investment Policy
 Quarterly Reports of Investment

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Salaries	(f) Benefits	(g) Services and Supplies	(h) Fixed Assets	(i) Total Salaries & Benefits
<u>Lynn Lake, Senior Account Clerk</u> Responsible for entering data into their investment tracking system and balancing subsidiary ledgers required for preparation of the Quarterly Investment Report and showing all detail as required by the State.	\$19.96	40.0%	65.00	\$1,297	\$519			\$1,816
<u>Ronald A. Nault, Finance Director</u> Responsible for reviewing and presenting the Quarterly Report to the City Council for their review & approval.	\$51.30	26.0%	10.00	\$513	\$133			\$646
<u>Larry Schutz, Assistant Finance Director</u> Responsible for reviewing and ensuring the information in the subsidiary ledgers and the quarterly reports is accurate for presentation to the City Council. Supervision, audits and internal control procedures.	\$31.87	30.0%	6.00	\$191	\$57			\$249
<u>City Auditors</u> Contracted to review policy and audit investment policy and quarterly reports to ensure compliance with all State laws. (\$60/hr x 8 hrs = \$480)						\$480		
(05) Total			81.00	\$2,001	\$710	\$480		\$2,711

INDIRECT COST RATE PROPOSAL

City of Tustin

Finance

Fiscal Year

1995-96

Description of Costs	Total Costs	Excludable Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
Salaries & Benefits				
Salaries & Wages	\$316,269		\$34,694	\$281,575
Overtime	\$35,494			\$35,494
Benefits 35.0%	\$110,815		\$12,156	\$98,659
Total	\$462,578		\$46,851	\$415,727
Services & Supplies				
Accounting & Auditing	\$8,386			\$8,386
Audit Committee Expense	\$2,065			\$2,065
Telephone	\$6,380		\$6,380	
Office Equip Maint	\$96		\$96	
Departmental Supplies	\$4,004		\$4,004	
Expendable Equip / Furn	\$86		\$86	
Printing Expenses	\$1,725		\$1,725	
Computer Maintenance & Supplies	\$26,336		\$26,336	
Vehicle Mileage Allowance	\$1,878		\$1,878	
Meetings	\$670		\$670	
Training & Expense	\$1,376		\$1,376	
Tuition Reimb	\$370		\$370	
Memberships & Subscriptions	\$2,188	\$2,188		
Total	\$55,560	\$2,188	\$42,921	\$10,451
Capital Expenditures				
Total				
Total Expenditures	\$518,138	\$2,188	\$89,772	\$426,178

Cost Plan Costs				
City wide overhead = 5.77% of allowable direct cost/expenditures	\$24,590		\$24,590	
Total	\$24,590		\$24,590	

Total Allowable Indirect Costs	\$114,362	\$2,188	\$114,362	\$426,178
---------------------------------------	------------------	----------------	------------------	------------------

ICRPR RATE = 36.1%
(Rate is Based on Salaries)

$$\frac{\$114,362}{\$317,069} = \frac{\text{Total Allowable Indirect Costs}}{\text{Total Direct Salaries}}$$

FINANCE-FMB424
TIME 19:29:02

CITY OF JUSTIN
EXPENDITURE SUMMARY REPORT (BY FUND)
FROM 06/01/96 TO 06/30/96
FISCAL YEAR 07/01/95 THRU 06/30/96

PAGE 0010
DATE 09/19/96
100.0% OF YEAR COMPLETE

FUND DIV OBJT DESCR	MONTHLY EXP	APPROPRIATION	YTD EXPND.	ENCUMBRANCE	UNENG BALANCE	%
010 GENERAL FUND						
2020 FINANCE DEPT: ADMINISTRATION						
5100 SALARIES AND WAGES						
5101 REDEVELOPMENT	2,271.33	0.00	20,139.28	0.00	20,139.28	0.0
5107 FLEX DOLLARS	312.62	0.00	2,522.21	0.00	2,522.21	0.0
5108 HOLIDAY	1,274.24	0.00	11,381.07	0.00	11,381.07	0.0
5110 FULL-TIME EMPLOYEE-MISC	23,552.06	329,723.00CR	258,359.89	0.00	71,363.11	78.3-
5122 VACATION EXPENSE	4,952.63	0.00	23,867.44	0.00	23,867.44	0.0
5124 PART-TIME OR TEMPORARY	4,785.58	16,980.00CR	33,764.40	0.00	16,784.40	198.8-
5147 C O L A	0.00	0.00	800.00	0.00	800.00	0.0
5150 REGULAR OVERTIME	0.00	3,000.00CR	929.78	0.00	2,070.22	30.9-
OBJECT SUBTOTAL	37,148.46	349,703.00CR	351,764.07	0.00	2,061.07	100.5-
5200 SUPPLEMENTAL BENEFITS						
5210 LIFE INSURANCE	126.15	1,319.00CR	1,218.63	0.00	100.37	92.3-
5220 HEALTH INSURANCE	4,442.35	42,372.00CR	44,653.44	0.00	2,281.44	105.3-
5240 WORKERS COMPENSATION	76.65	742.00CR	730.39	0.00	11.61	98.4-
5250 UNEMPLOYMENT BENEFITS	149.18	1,387.00CR	1,397.67	0.00	10.67	100.7-
5270 P E R S	4,785.27	50,057.00CR	52,759.52	0.00	2,702.52	105.3-
5275 MEDICARE INS	235.30	1,400.00CR	1,053.88	0.00	453.88	132.4-
5285 CITY PAID DEFERRED COMP	892.82	7,799.00CR	8,201.84	0.00	402.84	105.1-
OBJECT SUBTOTAL	10,707.72	105,076.00CR	110,815.37	0.00	5,739.37	105.4-
6000 CONTRACTUAL SERVICES						
6014 ACCOUNTING & AUDITING	2,620.00	11,000.00CR	8,386.18	0.00	2,613.82	76.2-
OBJECT SUBTOTAL	2,620.00	11,000.00CR	8,386.18	0.00	2,613.82	76.2-
6100 NON-PROFESSIONAL						
6106 AUDIT COMMITTEE EXPENSE	200.00	1,750.00CR	2,064.51	0.00	314.51	117.9-
OBJECT SUBTOTAL	200.00	1,750.00CR	2,064.51	0.00	314.51	117.9-
6300 FACILITIES-EXPENSE						
6355 TELEPHONE	4,269.27	8,900.00CR	6,380.15	0.00	2,519.85	71.6-
OBJECT SUBTOTAL	4,269.27	8,900.00CR	6,380.15	0.00	2,519.85	71.6-
6400 GENERAL OFFICE EXPENSE						
6445 OFFICE EQUIPMENT - MAINT	0.00	0.00	96.00	0.00	96.00	0.0
OBJECT SUBTOTAL	0.00	0.00	96.00	0.00	96.00	0.0
6500 DEPARTMENTAL OPERATIONS						
6510 DEPARTMENTAL SUPPLIES	710.49	4,000.00CR	4,004.33	0.00	4.33	100.1-
6526 EXPENDABLE EQPT/FURNITUR	0.00	0.00	86.19	0.00	86.19	0.0
6550 PRINTING EXPENSES	600.37	1,500.00CR	1,725.41	0.00	225.41	115.0-
OBJECT SUBTOTAL	1,310.86	5,500.00CR	5,815.93	0.00	315.93	105.7-

FINANCE-FMB424
TIME 19:29:02

City of Justin
EXPENDITURE SUMMARY REPORT (BY FUND)
FROM 06/01/96 TO 06/30/96
FISCAL YEAR 07/01/95 THRU 06/30/96

PAGE 0011
DATE 09/19/96
100.0% OF YEAR COMPLETE

FUND DIV OBJT DESCR	MONTHLY EXP	APPROPRIATION	YTD EXPND.	ENCUMBRANCE	UNENC BALANCE	%
010 GENERAL FUND						
2020 FINANCE		DEPT: ADMINISTRATION				
8000 COMPUTER OPERATIONS						
8010 COMPUTER MAINTENANCE	115.45	25,000.00CR	24,046.23	0.00	953.77	96.1
8015 COMPUTER PAPER-FORMS	995.60	4,000.00CR	2,135.31	0.00	1,864.69	53.3
8020 COMPUTER OPERATIONS	154.50	3,300.00CR	154.50	0.00	3,145.50	4.7
OBJECT SUBTOTAL	1,265.55	32,300.00CR	26,336.04	0.00	5,963.96	81.5
8200 TRANSPORTATION EXPENSES						
8240 VEHICLE MILEAGE/ALLWNC	167.36	1,900.00CR	1,878.14	0.00	21.86	98.8
OBJECT SUBTOTAL	167.36	1,900.00CR	1,878.14	0.00	21.86	98.8
8300 TRAINING & DEVELOPMENT						
8310 MEETINGS	0.00	1,200.00CR	670.00	0.00	530.00	55.8
8315 TRAINING EXPENSE	0.00	1,100.00CR	1,375.53	0.00	275.53	100.0
8325 TUITION REIMBURSEMENT	369.62	800.00CR	369.62	0.00	430.38	46.2
8330 MEMBERSHIPS & SUBSCRPTNS	79.95	2,000.00CR	2,188.96	0.00	188.96	109.4
8335 TRAVEL EXPENSE	0.00	500.00CR	0.00	0.00	500.00	0.0
OBJECT SUBTOTAL	449.57	5,600.00CR	4,604.11	0.00	995.89	82.2
DIVISION TOTAL	58,138.79	521,729.00CR	518,140.50	0.00	3,588.50	99.3

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City of Tustin
CITY WIDE OVERHEAD CALCULATION:
Based on Actual FY 1996-97 data

Department	Total Costs	Excludable Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
City Council	\$80,391	\$80,391		
City Clerk	\$262,120			\$262,120
City Attorney	\$258,167		\$258,167	
City Manager	\$402,642		\$402,642	
Finance	\$594,239		\$594,239	\$594,239
Personnel Services	\$318,883		\$318,883	
Community Development	\$1,740,541			\$1,740,541
Public Works	\$5,637,565			\$5,637,565
Police	\$10,724,036			\$10,724,036
Fire	\$3,408,841			\$3,408,841
Parks & Recreation	\$1,351,759			\$1,351,759
Non-Departmental	\$2,511,829			\$2,511,829
Totals:	\$27,291,013	\$80,391	\$1,573,931	\$26,230,930

$$\frac{\text{Total Allowable Indirect}}{\text{Total City Expenditures}} = \frac{\$1,573,931}{\$27,291,013} =$$

5.77% city wide overhead rate
based on dollars of total expenditure

**Claim for Payment
Pursuant to Government Code Section 17561
INVESTMENT REPORTS**

For State Controller Use Only

(19) Program Number: 00161
 (20) Date Filed ____/____/____
 (21) LRS Input ____/____/____

(01) Claimant Identification Number: 9830936
 (02) Claimant Name: City of Tustin
 Mailing Address: 300 Centennial Way
 Street Address or P.O. Box:
 City: Tustin
 State: CA Zip Code: 92680

(22) INR-1 (03): 4
 (23) INR-1 (04)(1)(f): 26,568
 (24) INR-1 (04)(2)(f): 5,896

Type of Claim	Estimated Claim	Reimbursement Claim
(03) Estimated	<input type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>
(04) Combined	<input type="checkbox"/>	(10) Combined <input type="checkbox"/>
(05) Amended	<input type="checkbox"/>	(11) Amended <input checked="" type="checkbox"/>

(25) INR-1, (06): 33.2
 (26)
 (27)
 (28)

Fiscal Year of Cost (06): 1996-97 (12)

(29)

Total Claimed (07): \$41,468 (13)

(30)

Less: 10% Late Penalty, but not to exceed \$1,000 (if applicable) (14): \$815 **

(31)

Less: Estimated Claim Payment Received (15)

(32)

Net Claimed Amount (16): \$40,653

(32)

Due from State (08): \$40,653 (17)

(33)

Due to State (09): (18)

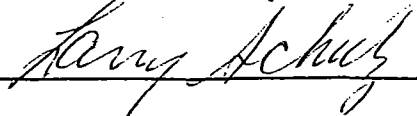
(34)

(38) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for costs mandated by Chapter 783, Statutes of 1995, Chapter 156 and 749, Statutes of 1996; and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application for nor any grant or payment received, other than from the claimant, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 783, Statutes of 1995, Chapters 156 and 749, Statutes of 1996.

The amount for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 783, Statutes of 1995 and Chapters 156 and 749, Statutes of 1996 set forth on the attached statements.

Signature of Authorized Representative


 Larry Schutz

Date
 May 20, 1999
 Assistant Finance Director

Type of Print Name
 Name of Contact Person for Claim

Title
 Telephone Number

Annette S. Chinn (CRS)

(916) 939-7901

** NOTE: Late fee was adjusted to deduct the prior amount claimed for \$33,319

**Claim for Payment
Pursuant to Government Code Section 17561
INVESTMENT REPORTS**

(19) Program Number: 00161
 (20) Date Filed ___/___/___
 (21) LRS Input ___/___/___

(01) Claimant Identification Number		9830936	(22) INR-1 (03)	4	
(02) Claimant Name		City of Tustin	(23) INR-1 (04)(1)(f)	26,568	
Mailing Address		300 Centennial Way			
Street Address or P.O. Box					
City		Tustin			
State	CA	Zip Code	92680	(24) INR-1 (04)(2)(f)	5,896
Type of Claim	Estimated Claim	Reimbursement Claim	(25) INR-1, (06)	33.2	
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(26)		
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(27)		
	(05) Amended <input type="checkbox"/>	(11) Amended <input checked="" type="checkbox"/>	(28)		
Fiscal Year of Cost	(06)	(12) 1996-97	(29)		
Total Claimed	(07)	(13) \$41,468	(30)		
Less: 10% Late Penalty, but not to exceed \$1,000 (if applicable)		(14) \$815 **	(31)		
Less: Estimated Claim Payment Received		(15)	(32)		
Net Claimed Amount		(16) \$40,653	(32)		
Due from State	(08)	(17) \$40,653	(33)		
Due to State	(09)	(18)	(34)		

(38) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for costs mandated by Chapter 783, Statutes of 1995, Chapter 156 and 749, Statutes of 1996; and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application for nor any grant or payment received, other than from the claimant, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 783, Statutes of 1995, Chapters 156 and 749, Statutes of 1996.

The amount for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 783, Statutes of 1995 and Chapters 156 and 749, Statutes of 1996 set forth on the attached statements.

Signature of Authorized Representative _____ **Date** May 20, 1999

Larry Schutz **Assistant Finance Director**

Type of Print Name _____ Title _____

Name of Contact Person to Claim Annette S. Chinn (CRS) **Telephone Number** (916) 939-7901

**MANDATED COSTS
INVESTMENT REPORTS
CLAIM SUMMARY**

**FORM
INR-1**

(01) Claimant City of Tustin	(02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 1996-97 <small>(see FAM-27 for estimate)</small>
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Claim Statistics

(03) Number of Investment Reports prepared during the fiscal year	4
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Direct Costs		Object Accounts			
(04) Reimbursable Components	(a)	(b)	(c)	(d)	(e)
	Salaries	Benefits	Services and Supplies	Fixed Assets	Total
1. Statement of Investment Policy	\$23,118	\$3,451			\$26,568
2. Quarterly Report of Investments	\$4,002	\$1,414	\$480		\$5,896
(05) Total Direct Costs	\$27,120	\$4,865	\$480		\$32,464

Indirect Costs	
(06) Indirect Cost Rate (applied to salaries)	33.2% <small>(from ICRP) (Applied to Salaries)</small>
(07) Total Indirect Costs	\$9,004 <small>Line (06) x line (05)(a) or line(06) x [line (05)(a) + line(05)(b)]</small>
(08) Total Direct and Indirect Costs	\$41,468 <small>Line (05)(d) + line (07)</small>

Cost Reductions	
(09) Less: Offsetting Savings, if applicable	
(10) Less: Other Reimbursements, if applicable	
(11) Total Claimed Amount	\$41,468 <small>Line (08) - (line(09) + Line(10))</small>

**MANDATED COSTS
INVESTMENT REPORTS
CLAIM SUMMARY**

**FORM
INR-2**

(01) Claimant: City of Tustin **(02) Fiscal Year Costs Were Incurred:** 1996-97

(03) Reimbursable Components: Check only one box per form to identify the component being claimed

- Statement of Investment Policy
 Quarterly Reports of Investment

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Services and Supplies	(g) Fixed Assets	Total Salaries & Benefits
George W. Jeffries, Treasurer Responsible for researching and reviewing State Statutes to determine what changes to the City's Investment Policy would be required. Attended meetings and seminars to be trained on the new requirements. Met with staff and brokers to update Investment Policy and ensure compliance. Drafted and edited new Policy language.	\$49.23		200.00	\$9,846				\$9,846
Ronald A. Nault, Finance Director Responsible for reviewing and editing the Annual Statement of Investment Policy. Attended meetings with the City Treasurer with brokers to update investment policy. Implemented the Investment policies and procedures and presented new Policy to the	\$53.09	26.0%	250.00	\$13,272	\$3,451			\$16,722
(05) Total			450.00	\$23,118	\$3,451			\$26,568

**MANDATED COSTS
INVESTMENT REPORTS
CLAIM SUMMARY**

**FORM
INR-2**

(01) Claimant: City of Tustin **(02) Fiscal Year Costs Were Incurred:** 1996-97

(03) Reimbursable Components: Check only one box per form to identify the component being claimed

- Statement of Investment Policy
 Quarterly Reports of Investment

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Services and Supplies	(g) Fixed Assets	Total Salaries & Benefits
Lynn Lake, Senior Account Clerk Responsible for entering data into their investment tracking system and balancing subsidiary ledgers required for preparation of the Quarterly Investment Report and showing all detail as required by the State.	\$20.46	40.0%	125.00	\$2,558	\$1,023			\$3,581
Ronald A. Nault, Finance Director Responsible for reviewing and presenting the Quarterly Report to the City Council for their review & approval.	\$53.09	26.0%	20.00	\$1,062	\$276			\$1,338
Larry Schutz, Assistant Finance Director Responsible for reviewing and ensuring the information in the subsidiary ledgers and the quarterly reports is accurate for presentation to the City Council. Supervision, audits and internal control procedures.	\$31.87	30.0%	12.00	\$382	\$115			\$497
City Auditors Contracted to review policy and audit investment policy and quarterly reports to ensure compliance with all State laws. (\$60/hr x 8 hrs = \$480)						\$480		
(05) Total			157.00	\$4,002	\$1,414	\$480		\$5,416

INDIRECT COST RATE PROPOSAL

City of Tustin

Finance

Fiscal Year
1996-97

Description of Costs	Total Costs	Excludable Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
Salaries & Benefits				
Salaries & Wages	\$338,419		\$37,336	\$301,083
Overtime	\$66,906			\$66,906
Benefits 29.9%	\$101,054		\$11,149	\$89,905
Total	\$506,379		\$48,485	\$457,894
Services & Supplies				
Acctg & Auditing & Prof Consult.	\$39,109			\$39,109
Audit Committee Expense	\$2,039			\$2,039
Telephone	\$6,469		\$6,469	
Office Equip Maint	\$78		\$78	
Departmental Supplies	\$4,320		\$4,320	
Expendable Equip / Furn				
Printing Expenses	\$11		\$11	
Computer Maintenance & Supplie:	\$27,850		\$27,850	
Vehicle Mileage Allowance	\$1,845		\$1,845	
Meetings	\$968		\$968	
Training & Expense	\$3,180		\$3,180	
Tuition Reimb				
Memberships & Subscriptions	\$1,991	\$1,991		
Total	\$87,860	\$1,991	\$44,721	\$41,148
Capital Expenditures				
Total				
Total Expenditures	\$594,239	\$1,991	\$93,206	\$499,042

Cost Plan Costs				
City wide overhead = 5.77% of allowable direct cost/expenditures	\$28,795		\$28,795	
Total	\$28,795		\$28,795	

Total Alloc Indirect Costs	\$623,034	\$1,991	\$122,000	\$499,042
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ICRP RATE = 33.29%
(Rate is Based on Salaries)

$$\frac{\$122,000}{\$367,989} = \frac{\text{Total Allowable Indirect Costs}}{\text{Total Direct Salaries}}$$

City of Tustin
EXPENDITURE SUMMARY REPORT (BY FUND)
FROM 06/01/97 TO 06/30/97
FISCAL YEAR 07/01/96 THRU 06/30/97

FUND DIV OBJT DESCR	MONTHLY EXP	APPROPRIATION	YTD EXPND.	ENCUMBRANCE	UNENC BALANCE	%
010 GENERAL FUND						
2020 FINANCE DEPT: ADMINISTRATION						
5100 SALARIES AND WAGES						
5101 REDEVELOPMENT	3,161.90	0.00	25,155.47	0.00	25,155.47-	0.0
5102 WATER-WAGES TRANSFERS	3,955.63	0.00	31,295.04	0.00	31,295.04-	0.0
5107 FLEX DOLLARS	442.46	0.00	3,612.48	0.00	3,612.48-	0.0
5108 HOLIDAY	1,017.32	0.00	13,758.11	0.00	13,758.11-	0.0
5109 JURY DUTY	0.00	0.00	150.12	0.00	150.12-	0.0
5110 FULL-TIME EMPLOYEE-MISC	19,409.64	330,989.00CR	233,764.18	0.00	97,224.82-	70.6-
5122 VACATION EXPENSE	1,542.53	0.00	30,685.08	0.00	30,685.08-	0.0
5124 PART-TIME OR TEMPORARY	8,710.36	53,000.00CR	65,635.78	0.00	12,635.78-	123.8-
5150 REGULAR OVERTIME	0.00	1,500.00CR	1,258.33	0.00	241.67	83.8-
5152 OVERTIME-PART TIME EMPLO	0.00	0.00	11.87	0.00	11.87-	0.0
OBJECT SUBTOTAL	38,239.84	385,489.00CR	405,326.46	0.00	19,837.46-	105.1-
5200 SUPPLEMENTAL BENEFITS						
5210 LIFE INSURANCE	111.54	1,324.00CR	1,265.11	0.00	58.89	95.5-
5220 HEALTH INSURANCE	3,355.15	50,424.00CR	42,159.75	0.00	8,254.24	83.6-
5240 WORKERS COMPENSATION	73.33	745.00CR	805.21	0.00	60.21-	108.0-
5250 UNEMPLOYMENT BENEFITS	138.23	1,392.00CR	1,576.59	0.00	184.59-	113.2-
5270 P E R S	3,916.57	45,020.00CR	43,675.96	0.00	1,344.04	97.0-
5275 MEDICARE INS	169.90	1,947.00CR	2,312.96	0.00	365.96-	118.7-
5285 CITY PAID DEFERRED COMP	848.59	7,896.00CR	9,248.34	0.00	1,352.34-	117.1-
OBJECT SUBTOTAL	8,623.32	108,748.00CR	101,053.93	0.00	7,694.07	92.9-
6000 CONTRACTUAL SERVICES						
6010 PROFESSIONAL & CONSLTNG	6,000.00	35,000.00CR	30,390.00	0.00	4,610.00	86.8-
6014 ACCOUNTING & AUDITING	100.00	9,300.00CR	8,718.50	0.00	581.50	93.7-
OBJECT SUBTOTAL	6,100.00	44,300.00CR	39,108.50	0.00	5,191.50	88.2-
6100 NON-PROFESSIONAL						
6106 AUDIT COMMITTEE EXPENSE	0.00	2,500.00CR	2,038.79	0.00	461.21	81.5-
OBJECT SUBTOTAL	0.00	2,500.00CR	2,038.79	0.00	461.21	81.5-
6300 FACILITIES EXPENSE						
6355 TELEPHONE	4,632.08	7,000.00CR	6,469.44	0.00	530.56	92.4-
OBJECT SUBTOTAL	4,632.08	7,000.00CR	6,469.44	0.00	530.56	92.4-
6400 GENERAL OFFICE EXPENSE						
6445 OFFICE EQUIPMENT - MAINT	0.00	0.00	78.00	0.00	78.00-	0.0
OBJECT SUBTOTAL	0.00	0.00	78.00	0.00	78.00-	0.0
6500 DEPARTMENTAL OPERATIONS						
6510 DEPARTMENTAL SUPPLIES	104.26	4,000.00CR	4,319.61	0.00	319.61-	107.9-
6540 SPECIAL EQUIP - MAINT	0.00	0.00	0.00	0.00	0.00	0.0

FINANCE-FMB424
 TIME 19:09:15

City of Justin
 EXPENDITURE SUMMARY REPORT (BY FUND)
 FROM 06/01/97 TO 06/30/97
 FISCAL YEAR 07/01/96 THRU 06/30/97

PAGE 0009
 DATE 09/29/97
 100.0% OF YEAR COMPLETE

FUND DIV OBJT DESCR	MONTHLY EXP	APPROPRIATION	YTD EXPND.	ENCUMBRANCE	UNENC BALANCE	%
010 GENERAL FUND						
2020 FINANCE						
DEPT: ADMINISTRATION						
6550 PRINTING EXPENSES	0.00	2,000.00CR	10.78	0.00	1,989.22	0.5-
OBJECT SUBTOTAL	104.26	6,000.00CR	4,330.39	0.00	1,669.61	72.1-
8000 COMPUTER OPERATIONS						
8010 COMPUTER MAINTENANCE	1,995.00	25,000.00CR	25,078.91	0.00	78.91-	100.3-
8015 COMPUTER PAPER-FORMS	0.00	4,000.00CR	2,770.95	0.00	1,229.05	69.2-
8020 COMPUTER OPERATIONS	0.00	0.00	0.00	0.00	0.00	0.0-
OBJECT SUBTOTAL	1,995.00	29,000.00CR	27,849.86	0.00	1,150.14	96.0-
8200 TRANSPORTATION EXPENSES						
8240 VEHICLE MILEAGE/ALLUNCE	150.00	1,900.00CR	1,845.33	0.00	54.67	97.1-
OBJECT SUBTOTAL	150.00	1,900.00CR	1,845.33	0.00	54.67	97.1-
8300 TRAINING & DEVELOPMENT						
8310 MEETINGS	147.21	1,500.00CR	967.90	0.00	532.10	64.5-
8315 TRAINING EXPENSE	495.00	1,500.00CR	3,179.53	0.00	1,679.53-	211.9-
8330 MEMBERSHIPS & SUBSCRPTNS	119.00	2,500.00CR	1,990.92	0.00	509.08	79.6-
OBJECT SUBTOTAL	761.21	5,500.00CR	6,138.35	0.00	638.35-	111.6-
9800 OTHER EQUIPMENT						
9830 COMPUTING HARDWARE	0.00	14,000.00CR	0.00	0.00	14,000.00	0.0
OBJECT SUBTOTAL	0.00	14,000.00CR	0.00	0.00	14,000.00	0.0
DIVISION TOTAL	60,605.71	604,437.00CR	594,239.05	0.00	10,197.95	98.3-

p. 4 L 2

City of Tustin
CITY WIDE OVERHEAD CALCULATION:
Based on Actual FY 1996-97 data

Department	Total Costs	Excludable Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
City Council	\$80,391	\$80,391		
City Clerk	\$262,120			\$262,120
City Attorney	\$258,167		\$258,167	
City Manager	\$402,642		\$402,642	
Finance	\$594,239		\$594,239	\$594,239
Personnel Services	\$318,883		\$318,883	
Community Development	\$1,740,541			\$1,740,541
Public Works	\$5,637,565			\$5,637,565
Police	\$10,724,036			\$10,724,036
Fire	\$3,408,841			\$3,408,841
Parks & Recreation	\$1,351,759			\$1,351,759
Non-Departmental	\$2,511,829			\$2,511,829
Totals:	\$27,291,013	\$80,391	\$1,573,931	\$26,230,930

$$\frac{\text{Total Allowable Indirect}}{\text{Total City Expenditures}} = \frac{\$1,573,931}{\$27,291,013} =$$

5.77% city wide overhead rate
based on dollars of total expenditure

**Claim for Payment
Pursuant to Government Code Section 17561
INVESTMENT REPORTS**

For State Controller Use Only

(19) Program Number: 00161
 (20) Date Filed ___ / ___ / ___
 (21) LRS Input ___ / ___ / ___

(01) Claimant Identification Number 9830936
 (02) Claimant Name City of Tustin
 Mailing Address 300 Centennial Way
 Street Address or P.O. Box
 City Tustin
 State CA Zip Code 92680

(22) INR-1 (03) 4
 (23) INR-1 (04)(1)(f) 28,153
 (24) INR-1 (04)(2)(f) 6,331

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>
	(05) Amended <input type="checkbox"/>	(11) Amended <input checked="" type="checkbox"/>

(25) INR-1, (06) 45.9
 (26)
 (27)
 (28)

Fiscal Year of Cost (06) (12) 1997-98

(29)

Total Claimed (07) (13) \$47,699

(30)

Less: 10% Late Penalty, but not to exceed \$1,000 (if applicable) (14) \$1,000 **

(31)

Less: Estimated Claim Payment Received (15)

(32)

Net Claimed Amount (16) \$46,699

(32)

Due from State (08) (17) \$46,699

(33)

Due to State (09) (18)

(34)

(38) CERTIFICATION OF CLAIM

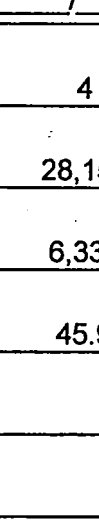
In accordance with the provisions of Government Code 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for costs mandated by Chapter 783, statutes of 1995, Chapter 156 and 749, Statutes of 1996; and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application for nor any grant or payment received, other than from the claimant, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 783, Statutes of 1995, Chapters 156 and 749, Statutes of 1996.

The amount for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 783, Statutes of 1995 and Chapters 156 and 749, Statutes of 1996 set forth on the attached statements.

Signature of Authorized Representative

Date



 Larry Schutz

May 20, 1999

Type of Print Name

Assistant Finance Director
 Title

Name of Contact Person for Claim Telephone Number

Annette S. Chinn (CRS)

(916) 939-7901

** NOTE: Late fee was adjusted to deduct the prior amount claimed for \$35,358

Claim for Payment Pursuant to Government Code Section 17561 INVESTMENT REPORTS			For State Controller Use Only (19) Program Number: 00161 (20) Date Filed ____/____/____ (21) LRS Input ____/____/____	
(01) Claimant Identification Number 9830936			(22) INR-1 (03)	4
(02) Claimant Name City of Tustin			(23) INR-1 (04)(1)(f)	28,153
Mailing Address 300 Centennial Way			(24) INR-1 (04)(2)(f)	6,331
Street Address or P.O. Box				
City Tustin				
State CA Zip Code 92680				
Type of Claim	Estimated Claim	Reimbursement Claim	(25) INR-1, (06)	45.9
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(26)	
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(27)	
	(05) Amended <input type="checkbox"/>	(11) Amended <input checked="" type="checkbox"/>	(28)	
Fiscal Year of Cost	(06)	(12) 1997-98	(29)	
Total Claimed	(07)	(13) \$47,699	(30)	
Less: 10% Late Penalty, but not to exceed \$1,000 (if applicable)		(14) \$1,000 **	(31)	
Less: Estimated Claim Payment Received		(15)	(32)	
Net Claimed Amount		(16) \$46,699	(32)	
Due from State	(08)	(17) \$46,699	(33)	
Due to State	(09)	(18)	(34)	

(38) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for costs mandated by Chapter 783, Statutes of 1995, Chapter 156 and 749, Statutes of 1996; and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application for nor any grant or payment received, other than from the claimant, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 783, Statutes of 1995, Chapters 156 and 749, Statutes of 1996.

The amount for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 783, Statutes of 1995 and Chapters 156 and 749, Statutes of 1996 set forth on the attached statements.

Signature of Authorized Representative

Date
May 20, 1999

Larry Schutz
Type of Print Name

Assistant Finance Director
Title

Name of Contact Person for Claim Telephone Number
Annette S. Chinn (CRS) (916) 939-7901

**MANDATED COSTS
INVESTMENT REPORTS
CLAIM SUMMARY**

**FORM
INR-1**

(01) Claimant City of Tustin	(02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 1997-98 <small>(see FAM-27 for estimate)</small>
--	--	---

Claim Statistics

(03) Number of Investment Reports prepared during the fiscal year	4
--	----------

Direct Costs **Object Accounts**

(04) Reimbursable Components	(a)	(b)	(c)	(d)	(e)
	Salaries	Benefits	Services and Supplies	Fixed Assets	Total
1. Statement of Investment Policy	\$24,457	\$3,696			\$28,153
2. Quarterly Report of Investments	\$4,332	\$1,495	\$504		\$6,331
(05) Total Direct Costs	\$28,789	\$5,192	\$504		\$34,485

Indirect Costs

(06) Indirect Cost Rate (applied to salaries)	<small>(from ICRP) (Applied to Salaries)</small>	45.9%
(07) Total Indirect Costs	<small>Line (06) x line (05)(a) or line(06) x [line (05)(a) + line(05)(b)]</small>	\$13,214
(08) Total Direct and Indirect Costs	<small>Line (05)(d) + line (07)</small>	\$47,699

Cost Reductions

(09) Less: Offsetting Savings, if applicable	
(10) Less: Other Reimbursements, if applicable	
(11) Total Claimed Amount	<small>Line (08) - (line(09) + Line(10))</small> \$47,699

**MANDATED COSTS
INVESTMENT REPORTS
CLAIM SUMMARY**

**FORM
INR-2**

(01) Claimant: City of Tustin **(02) Fiscal Year Costs Were Incurred:** 1997-98

(03) Reimbursable Components: Check only one box per form to identify the component being claimed

- Statement of Investment Policy
 Quarterly Reports of Investment

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Services and Supplies	(g) Fixed Assets	Total Salaries & Benefits
George W. Jeffries, Treasurer Responsible for researching and reviewing State Statutes to determine what changes to the City's Investment Policy would be required. Attended meetings and seminars to be trained on the new requirements. Met with staff and brokers to update Investment Policy and ensure compliance. Drafted and edited new Policy language.	\$49.23		208.00	\$10,240				\$10,240
Ronald A. Nault, Finance Director Responsible for reviewing and editing the Annual Statement of Investment Policy. Attended meetings with the City Treasurer with brokers to update investment policy. Implemented the Investment policies and procedures and presented new Policy to the	\$54.68	26.0%	260.00	\$14,217	\$3,696			\$17,913
(05) Total			468.00	\$24,457	\$3,696			\$28,153

**MANDATED COSTS
INVESTMENT REPORTS
CLAIM SUMMARY**

**FORM
INR-2**

(01) Claimant: City of Tustin **(02) Fiscal Year Costs Were Incurred:** 1997-98

(03) Reimbursable Components: Check only one box per form to identify the component being claimed

- Statement of Investment Policy
 Quarterly Reports of Investment

(04) Description of Expenses: Complete columns (a) through (f)

(a) Employee Names, Job Class., Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Services and Supplies	(g) Fixed Assets	Total Salaries & Benefits
<u>Lynn Lake, Senior Account Clerk</u>	\$20.46	40.0%	65.00	\$1,330	\$532			\$1,862
<u>Cindy Rosenkilde, Senior Account Clerk</u> Responsible for entering data into their investment tracking system and balancing subsidiary ledgers required for preparation of the Quarterly Investment Report and showing all detail as required by the State.	\$20.46	40.0%	52.00	\$1,064	\$426			\$1,490
<u>Ronald A. Nault, Finance Director</u> Responsible for reviewing and presenting the Quarterly Report to the City Council for their review & approval.	\$54.68	26.0%	20.00	\$1,094	\$284			\$1,378
<u>Larry Schutz, Assistant Finance Director</u> Responsible for reviewing and ensuring the information in the subsidiary ledgers and the quarterly reports is accurate for presentation to the City Council. Supervision, audits and internal control procedures.	\$35.16	30.0%	24.00	\$844	\$253			\$1,097
<u>City Auditors</u> Contracted to review policy and audit investment policy and quarterly reports to ensure compliance with all State laws. (\$63/hr x 8 hrs = \$504)						\$504		
(05) Total			161.00	\$4,332	\$1,495	\$504		\$5,827

Moreland & Associates

CERTIFIED PUBLIC ACCOUNTANTS

558

1201 DOVE STREET, SUITE 680
NEWPORT BEACH, CALIFORNIA 92660
(714) 221-0025

570 RANCHEROS DRIVE, SUITE 260
SAN MARCOS, CA 92069
(760) 752-3390

July 1, 1998

Mr. Ron Nault
Finance Director
City of Tustin
300 Centennial Way
Tustin, CA 92780-3767

Progress billing for professional services rendered in connection with the audit of the financial statements of the City of Tustin for the year ended June 30, 1998.

<u>Level of Work Performed</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Partner	3.0	\$89	\$ 267.00
Manager	2.5	68	170.00
Senior Accountant	77.5	51	3,952.50
Assistant Accountant	46.5	46	<u>2,139.00</u>
			6,528.50
Out-of-pocket expenses			<u>88.75</u>
			<u>\$6,617.25</u>

avg rate
\$63.00/hr.

010 400 2020 6014
600 400 9510 6014

3308.63
1654.32
827.15
827.15



\$ 6617.25
- 1654.30

7/7/98

[Handwritten signature]
7/6/98

RECEIVE
JUL - 6 1998
FINANCE DEPT

RDA

CHECK REQUEST FORM

To: Finance/Accounts Payable

RECEIVED

JUN 2 1998

From: *Marie*

FINANCE DEPT.

Date: *6-2-98*

VENDOR #

VENDOR'S NAME AND ADDRESS

9292

George W. Jeffries & Associates, Inc.

14261 Galy Street

Tustin, CA 92780-2306

AMOUNT: \$ 2,533.33

*CONTRACT RATE IS \$3200 MONTH FEE
65 Hours = \$49,231.42*

DESCRIPTION: (attach back-up information)

Monthly Treasury Services per Agreement

(See Agreement File - January 1998)

SPECIAL INSTRUCTIONS:

Return check to: Teresa / Finance Department

Mail check: (mailing address if different)

Other: _____

ACCOUNT DISTRIBUTION:

Purchase Order # _____

0	1	0	2	0	3	0	0	0	0	1	1	0	9	[666.67] ✓
0	1	0	4	0	0	2	0	2	0	6	0	1	0	3200.00
FUND	TYPE		DEPT./DIV.			OBJECT			PROJECT #		\$2533.33			
<small>(400-expense; 300-revenue; 205-deposit)</small>														

APPROVED BY: *[Signature]*



CITY OF TUSTIN

300 CENTENNIAL WAY
TUSTIN, CA 92780
(714) 573-3000

This document is printed with a multi-colored background and artificial watermark on the reverse. Hold at angle to view

South Orange County RCBO
13 Park Center Dr., 2nd Floor
Costa Mesa, CA 92626

085715

16-66/1220

CHECK NO. 85715 DATE 06-12-98

\$*****2,533.33

*****2,533 DOLLARS AND 33 CENTS

VOID IF NOT CASHED WITHIN 180 DAYS
Manual signature required for checks over \$3000.00

CITY OF JEFFRIES AND ASSOCIATES, INC
14261 CALY STREET
TUSTIN, CA 92780-2306

⑆085715⑆ ⑆122000661⑆ 08400⑆80200⑆ NOT NEGOTIABLE

VENDOR NAME		CITY OF TUSTIN TUSTIN, CALIFORNIA			VENDOR NUMBER	CHECK NUMBER
JEFFRIES AND ASSOCIATES, INC		REMITTANCE ADVICE			09292	85715
DESCRIPTION	ACCOUNT NUMBER	P.O. NO.	INVOICE	DATE	AMOUNT	
PREP COMP SERVICES	01000001109 01020206010				666.67	
					3,200.00	

customer representative is: Marie, 573-3065.

Mail check: (mailing address if different)

Other: _____

ACCOUNT DISTRIBUTION:

Purchase Order # _____

0 1 0 - 2 0 3 - 0 0 0 0 - 1 1 0 9 [666.67] ✓

0 1 0 - 4 0 0 - 2 0 2 0 - 6 0 1 0 - _____ 3200.00

FUND

TYPE

DEPT./DIV.

OBJECT

PROJECT #

\$2533.33

(400-expense; 300-revenue; 205-deposit)

APPROVED BY:

INDIRECT COST RATE PROPOSAL

City of Tustin

Finance

Fiscal Year

1997-98

Description of Costs	Total Costs	Excludable Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
Salaries & Benefits				
Salaries & Wages	\$349,904		\$38,459	\$311,445
Overtime	\$37,988			\$37,988
Benefits 28.0%	\$98,071		\$10,779	\$87,292
Total	\$485,963		\$49,239	\$436,724
Services & Supplies				
Acctg & Auditing & Prof Consult.	\$39,589			\$39,589
Audit Committee Expense	\$1,725			\$1,725
Telephone	\$7,298		\$7,298	
Office Equip Maint	\$78		\$78	
Departmental Supplies	\$5,792		\$5,792	
Expendable Equip / Furn				
Printing Expenses	\$1,411		\$1,411	
Computer Maintenance & Supplies	\$35,199		\$35,199	
Vehicle Mileage Allowance	\$1,800		\$1,800	
Meetings	\$1,568		\$1,568	
Training & Expense	\$1,995		\$1,995	
Tuition Reimb				
Memberships & Subscriptions	\$1,890	\$1,890		
Postage	\$161		\$161	
Total	\$98,506	\$1,890	\$55,302	\$41,314
Capital Expenditures				
Computer Hardware	\$72,515	\$58,012	\$14,503	
Computer Software	\$68,323	\$54,658	\$13,665	\$0
Total	\$140,838	\$112,670	\$28,168	\$0
Total Expenditures	\$725,307	\$114,560	\$132,708	\$478,038

Cost Plan Costs				
City wide overhead = 5.77% of allowable direct cost/expenditures	\$27,583		\$27,583	
Total	\$27,583		\$27,583	

Total Allowable Indirect Costs	\$72,890	\$114,560	\$160,291	\$478,038
---------------------------------------	-----------------	------------------	------------------	------------------

ICRP RATE = 45.9%
(Rate is Based on Salaries)

$$\frac{\$160,291}{\$349,433} = \frac{\text{Total Allowable Indirect Costs}}{\text{Total Direct Salaries}}$$

VCE-FM8424
21:32:40

City of Justin
EXPENDITURE SUMMARY REPORT (BY FUND)
FROM 06/01/98 TO 06/30/98
FISCAL YEAR 07/01/98 THRU 06/30/99

PAGE 0010
DATE 10/11/98
100.0% OF YEAR COMPLETE

DIV-OBJT-DESCR	MONTHLY-EXP	APPROPRIATION	YTD-EXPND.	ENCUMBRANCE	UNENG-BALANCE	%
GENERAL FUND						
2020-FINANCE						
DEPT: ADMINISTRATION						
5100 SALARIES AND WAGES						
5101 REDEVELOPMENT	3,033.22	0.00	33,488.09	0.00	33,488.09	
5102 WATER-WAGES TRANSFERS	3,995.35	0.00	40,851.07	0.00	40,851.07	
5103 INVESTMENTS REPORTING	130.74	0.00	1,045.38	0.00	1,045.38	
5107 FLEX DOLLARS	279.68	0.00	4,102.65	0.00	4,102.65	
5108 HOLIDAY	1,389.84	0.00	11,972.71	0.00	11,972.71	
5109 JURY DUTY	0.00	0.00	441.35	0.00	441.35	
5110 FULL-TIME EMPLOYEE-MISC	29,280.64	350,276.00CR	236,053.40	0.00	114,222.60	
5122 VACATION EXPENSE	945.67	0.00	21,950.98	0.00	21,950.98	
5124 PART-TIME OR TEMPORARY	916.09	16,668.00CR	34,246.45	0.00	17,578.45	
5150 REGULAR OVERTIME	102.58	2,500.00CR	3,741.91	0.00	1,841.91	
OBJECT SUBTOTAL	39,673.81	369,444.00CR	387,893.99	0.00	18,449.99	
5200 SUPPLEMENTAL BENEFITS						
5210 LIFE INSURANCE	39.17	1,401.00CR	1,254.47	0.00	146.53	
5220 HEALTH INSURANCE	5,005.42	41,284.00CR	40,708.70	0.00	575.30	
5240 WORKERS COMPENSATION	62.06	745.00CR	778.38	0.00	33.38	
5250 UNEMPLOYMENT BENEFITS	117.94	1,468.00CR	1,514.71	0.00	46.71	
5270 PERS	4,735.48	45,232.00CR	42,817.36	0.00	2,414.64	
5275 MEDICARE INS	160.48	1,982.00CR	2,020.57	0.00	38.57	
5285 CITY PAID DEFERRED COMP	831.94	10,471.00CR	8,977.22	0.00	1,493.78	
OBJECT SUBTOTAL	11,012.43	102,583.00CR	98,071.41	0.00	4,511.59	
6000 CONTRACTUAL SERVICES						
6010 PROFESSIONAL & CONSLTNG	3,615.00	52,000.00CR	28,769.30	0.00	23,230.70	
6014 ACCOUNTING & AUDITING	3,408.63	9,300.00CR	10,820.13	0.00	1,520.13	
OBJECT SUBTOTAL	7,023.63	61,300.00CR	39,589.43	0.00	21,710.57	
6100 NON-PROFESSIONAL						
6106 AUDIT COMMITTEE EXPENSE	0.00	2,500.00CR	1,725.08	0.00	774.92	
OBJECT SUBTOTAL	0.00	2,500.00CR	1,725.08	0.00	774.92	
6300 FACILITIES EXPENSE						
6355 TELEPHONE	4,603.09	7,000.00CR	7,297.73	0.00	297.73	
OBJECT SUBTOTAL	4,603.09	7,000.00CR	7,297.73	0.00	297.73	
6400 GENERAL OFFICE EXPENSE						
6410 OFFICE OPERATING SUPPLY	0.00	0.00	45.00	0.00	45.00	
6435 POSTAGE	81.80	0.00	161.19	0.00	161.19	
6445 OFFICE EQUIPMENT - MAINT	0.00	0.00	78.00	0.00	78.00	
OBJECT SUBTOTAL	81.80	0.00	284.19	0.00	284.19	
6500 DEPARTMENTAL OPERATIONS						
6510 DEPARTMENTAL SUPPLIES	1,022.97	4,500.00CR	5,747.21	0.00	1,247.21	

ANCE-FMB4E4
E 21:32:48

City of Justin
EXPENDITURE SUMMARY REPORT (BY FUND)
FROM 06/01/98 TO 06/30/98
FISCAL YEAR 07/01/98 THRU 06/30/99

PAGE 0011
DATE 10/11/98
100.0% OF YEAR COMPLETE

D-DIV	OBJT-DESCR	MONTHLY EXP	APPROPRIATION	YTD EXPND	ENCUMBRANCE	UNENC-BALANCE	%
GENERAL FUND							
2020 FINANCE DEPT: ADMINISTRATION							
	6550 PRINTING EXPENSES	180.30	2,000.00CR	1,410.73	0.00	589.27	70.5-
	OBJECT SUBTOTAL	1,203.27	6,500.00CR	7,157.94	0.00	657.94-	110.1-
	8000 COMPUTER OPERATIONS						
	8010 COMPUTER MAINTENANCE	2,132.29	25,000.00CR	29,785.65	0.00	4,785.65-	119.1-
	8015 COMPUTER PAPER-FORMS	2,680.50	4,000.00CR	5,264.23	0.00	1,264.23-	131.6-
	8020 COMPUTER OPERATIONS	0.00	0.00	148.64	0.00	148.64-	0.0
	OBJECT SUBTOTAL	4,812.79	29,000.00CR	35,198.52	0.00	6,198.52-	121.3-
	8200 TRANSPORTATION EXPENSES						
	8240 VEHICLE MILEAGE/ALLWNCE	150.00	1,900.00CR	1,800.00	0.00	100.00	94.7-
	OBJECT SUBTOTAL	150.00	1,900.00CR	1,800.00	0.00	100.00	94.7-
	8300 TRAINING & DEVELOPMENT						
	8310 MEETINGS	540.00	1,500.00CR	1,567.82	0.00	67.82-	104.5-
	8315 TRAINING EXPENSE	260.00	1,500.00CR	1,995.15	0.00	495.15-	133.0-
	8330 MEMBERSHIPS & SUBSCRIPTNS	0.00	2,500.00CR	1,889.85	0.00	610.15	75.5-
	OBJECT SUBTOTAL	800.00	5,500.00CR	5,452.82	0.00	47.18	99.1-
	9800 OTHER EQUIPMENT						
	9830 COMPUTING HARDWARE	797.50	75,500.00CR	72,515.39	0.00	2,984.61	96.0-
	9835 COMPUTER SOFTWARE	68,323.21	150,000.00CR	68,323.21	0.00	81,676.79	45.5-
	OBJECT SUBTOTAL	69,120.71	225,500.00CR	140,838.60	0.00	84,661.40	62.4-
	DIVISION TOTAL	138,481.53	811,227.00CR	725,309.71	0.00	85,917.29	89.4-

City of Tustin
CITY WIDE OVERHEAD CALCULATION:
Based on Actual FY 1996-97 data

Department	Total Costs	Excludable Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
City Council	\$80,391	\$80,391		
City Clerk	\$262,120			\$262,120
City Attorney	\$258,167		\$258,167	
City Manager	\$402,642		\$402,642	
Finance	\$594,239		\$594,239	\$594,239
Personnel Services	\$318,883		\$318,883	
Community Development	\$1,740,541			\$1,740,541
Public Works	\$5,637,565			\$5,637,565
Police	\$10,724,036			\$10,724,036
Fire	\$3,408,841			\$3,408,841
Parks & Recreation	\$1,351,759			\$1,351,759
Non-Departmental	\$2,511,829			\$2,511,829
Totals:	\$27,291,013	\$80,391	\$1,573,931	\$26,230,930

$$\frac{\text{Total Allowable Indirect}}{\text{Total City Expenditures}} = \frac{\$1,573,931}{\$27,291,013} =$$

5.77% city wide overhead rate
based on dollars of total expenditure

State Controller's Office
 Division of Accounting and Reporting
 Local Reimbursements Section
 Claim Adjustment Detail List

City of Tustin
 Investment Reports (Chapter 783/95)

<u>Fiscal Year</u>	<u>Adjustment Itemized</u>	<u>Amount of Reduction</u>	<u>Total Amount Paid</u>
1995-96	Cost Not Mandated	\$ 2,545	\$ 2,609
	Indirect Costs Overstated	\$ 4,367	
	Excessive Time	\$ 12,170	
	Total Adjustment Amount	<u>\$ 19,082</u>	
1996-97	Cost Not Mandated	\$ 4,061	\$ 3,516
	Indirect Costs Overstated	\$ 8,253	
	Excessive Time	\$ 25,638	
	Total Adjustment Amount	<u>\$ 37,952</u>	
1997-98	Cost Not Mandated	\$ 3,856	\$ 4,692
	Indirect Costs Overstated	\$ 11,943	
	Excessive Time	\$ 27,208	
	Total Adjustment Amount	<u>\$ 43,007</u>	
1998-99	No Adjustment	\$ -	\$ 8,593
		<u>\$ -</u>	
Total Amount		<u>\$ 100,041</u>	<u>\$ 19,410</u>

LRSF081

DIVISION OF ACCOUNTING AND REPORTING
BUREAU OF LOCAL REIMBURSEMENTS
CLAIM ADJUSTMENT DETAIL LIST

11/08/02
11:14:22

PAYEE NBR: 9830936 CITY OF TUSTIN
PGM NBR: 161 INVESTMENT REPORTS CH 783/95
CHAPTER: 9210-790-0001-1999 FY: 1995/1996 CLAIMED AMOUNT: 21,691.00
FINAL APRVD DATE: 11/10/2000 TOTAL ADJUSTMENTS AMOUNT: -21,691.00
ADJUSTMENT LETTER DATE: 11/10/2000 FINAL APRVD CLAIM AMT: 0.00

ADJ DATE	FNL APR DATE	LTR DATE	TYPE	ADJUSTOR	AMOUNT
11/08/2000	11/10/2000	11/10/2000	D	COACFKS	-12,170.00
REASON EXCESSIVE TIME					
11/08/2000	11/10/2000	11/10/2000	D	COACFKS	-2,545.00
REASON COST NOT MANDATED					

PROJECTED APPROVED AMOUNT=> 2,609.00

DC982052 More pages...

PAYEE NBR: 9830936 PGM NBR: 161 FY: 1995/1996
PF4= ADD ADJ PF5= MODIFY ADJ PF6= DELETE ADJ PF10= CLMS FOR A PGM/FY

LRSF081

DIVISION OF ACCOUNTING AND REPORTING
BUREAU OF LOCAL REIMBURSEMENTS
CLAIM ADJUSTMENT DETAIL LIST

11/08/02

11:15:37

PAYEE NBR: 9830936

CITY OF TUSTIN

PGM NBR: 161

INVESTMENT REPORTS CH 783/95

CHAPTER: 9210-790-0001-1999 FY: 1995/1996 CLAIMED AMOUNT: 21,691.00

FINAL APRVD DATE: 11/10/2000 TOTAL ADJUSTMENTS AMOUNT: -21,691.00

ADJUSTMENT LETTER DATE: 11/10/2000 FINAL APRVD CLAIM AMT: 0.00

ADJ DATE	FNL APR DATE	LTR DATE	TYPE	ADJUSTOR	AMOUNT
11/08/2000	11/10/2000	11/10/2000	D	COACFKS	-4,367.00
INDIRECT COSTS OVERSTATED					
11/08/2000	11/10/2000	11/10/2000	D	COACFKS	-2,609.00
PRIOR PAYMENTS					

PROJECTED APPROVED AMOUNT=> 2,609.00

DC982052 More pages...

PAYEE NBR: 9830936 PGM NBR: 161 FY: 1995/1996

PF4= ADD ADJ PF5= MODIFY ADJ PF6= DELETE ADJ PF10= CLMS FOR A PGM/FY

LRSF080

DIVISION OF ACCOUNTING AND REPORTING
 BUREAU OF LOCAL REIMBURSEMENTS
 PAYMENTS FOR A CLAIM/PAYEE/PROGRAM/FISCAL YEAR

11/08/02

11:16:13

PAYEE NBR: 9830936 PAYEE NAME: CITY OF TUSTIN PGM NBR: 161
 CH NBR: 9210-790-0001-1999 PGM: INVESTMENT REPORTS CH 783/95 FY: 1995/1996
 TOT FYTD PAID AMT: 2,609.00 BAL DUE CLM: .00 PGM TYPE: MAN
 FNL APRVD CLM AMT: .00 BAL DUE ST: .00 1ST TIME PGM: Y

CL TYP	PMT TYP	MAN PAY	DT FILED	CLAIM AMT	ADJUSTMENT AMT	
APPROVED AMT	FNL APRVD AMT	PRO PCT	AMT BEFORE AR	BAL DUE CLAIM		
AR OFFSET AMT	WARRANT AMT	ISSUE DATE	CLAIM SCHED NBR			
A	A04	N	05/20/1999	21,691.00	-19,082.00	
2,609.00	.00	1.00000000		.00		.00
.00	.00	11/14/2000	MA01362A			

A	A03	N	05/20/1999	21,691.00	-19,082.00	
2,609.00	2,609.00	1.00000000		2,609.00		.00
.00	2,609.00	10/14/1999	MA90419A			

DC982050 First page...

PAYEE NBR: 9830936 PGM NBR: 161 FY: 1995/1996
 PF10= CLMS FOR A PGM/FY PF11= WARRANT INFORMATION PF9= INTEREST PAY INFO

LRSF081

DIVISION OF ACCOUNTING AND REPORTING
BUREAU OF LOCAL REIMBURSEMENTS
CLAIM ADJUSTMENT DETAIL LIST

11/08/02
11:17:08

PAYEE NBR: 9830936 CITY OF TUSTIN
PGM NBR: 161 INVESTMENT REPORTS CH 783/95
CHAPTER: 9210-790-0001-1999 FY: 1996/1997 CLAIMED AMOUNT: 41,468.00
FINAL APRVD DATE: 07/30/1999 TOTAL ADJUSTMENTS AMOUNT: -37,952.00
ADJUSTMENT LETTER DATE: 10/12/1999 FINAL APRVD CLAIM AMT: 3,516.00

ADJ DATE	FNL APR DATE	LTR DATE	TYPE	ADJUSTOR	AMOUNT
07/21/1999	07/30/1999	10/12/1999	D	COACJWH	-8,253.00
INDIRECT COSTS OVERSTATED					
07/21/1999	07/30/1999	10/12/1999	D	COACJWH	-4,061.00
COST NOT MANDATED					

PROJECTED APPROVED AMOUNT=> 3,516.00

DC982052 More pages...

PAYEE NBR: 9830936 PGM NBR: 161 FY: 1996/1997
PF4= ADD ADJ PF5= MODIFY ADJ PF6= DELETE ADJ PF10= CLMS FOR A PGM/FY

LRSF081

DIVISION OF ACCOUNTING AND REPORTING
BUREAU OF LOCAL REIMBURSEMENTS
CLAIM ADJUSTMENT DETAIL LIST

11/08/02
11:17:31

PAYEE NBR: 9830936 CITY OF TUSTIN
PGM NBR: 161 INVESTMENT REPORTS CH 783/95
CHAPTER: 9210-790-0001-1999 FY: 1996/1997 CLAIMED AMOUNT: 41,468.00
FINAL APRVD DATE: 07/30/1999 TOTAL ADJUSTMENTS AMOUNT: -37,952.00
ADJUSTMENT LETTER DATE: 10/12/1999 FINAL APRVD CLAIM AMT: 3,516.00

ADJ DATE	FNL APR DATE	LTR DATE	TYPE	ADJUSTOR	AMOUNT
07/21/1999	07/30/1999	10/12/1999	D	COACJWH	-25,638.00
REASON EXCESSIVE TIME					

PROJECTED APPROVED AMOUNT=> 3,516.00

DC982051 Last page...

PAYEE NBR: 9830936 PGM NBR: 161 FY: 1996/1997
PF4= ADD ADJ PF5= MODIFY ADJ PF6= DELETE ADJ PF10= CLMS FOR A PGM/FY

LRSF080

DIVISION OF ACCOUNTING AND REPORTING

11/08/02

BUREAU OF LOCAL REIMBURSEMENTS

11:16:41

PAYMENTS FOR A CLAIM/PAYEE/PROGRAM/FISCAL YEAR

PAYEE NBR: 9830936 PAYEE NAME: CITY OF TUSTIN PGM NBR: 161
 CH NBR: 9210-790-0001-1999 PGM: INVESTMENT REPORTS CH 783/95 FY: 1996/1997
 TOT FYTD PAID AMT: 3,516.00 BAL DUE CLM: .00 PGM TYPE: MAN
 FNL APRVD CLM AMT: 3,516.00 BAL DUE ST: .00 1ST TIME PGM: Y

CL TYP	PMT TYP	MAN PAY	DT FILED	CLAIM AMT	ADJUSTMENT AMT	APPROVED AMT	FNL APRVD AMT	PRO PCT	AMT BEFORE AR	BAL DUE CLAIM
						AR OFFSET AMT	WARRANT AMT	ISSUE DATE	CLAIM SCHED NBR	
A	A01	N	05/20/1999	41,468.00	-37,952.00	3,516.00	3,516.00	1.00000000	3,516.00	.00
						.00	3,516.00	10/14/1999	MA90407A	

DC982051 Last page...

PAYEE NBR: 9830936 PGM NBR: 161 FY: 1996/1997

PF10= CLMS FOR A PGM/FY PF11= WARRANT INFORMATION PF9= INTEREST PAY INFO

LRSF081 DIVISION OF ACCOUNTING AND REPORTING 11/08/02
BUREAU OF LOCAL REIMBURSEMENTS 11:17:53
CLAIM ADJUSTMENT DETAIL LIST

PAYEE NBR: 9830936 CITY OF TUSTIN
PGM NBR: 161 INVESTMENT REPORTS CH 783/95
CHAPTER: 9210-790-0001-1999 FY: 1997/1998 CLAIMED AMOUNT: 47,699.00
FINAL APRVD DATE: 10/13/1999 TOTAL ADJUSTMENTS AMOUNT: -43,007.00
ADJUSTMENT LETTER DATE: 10/13/1999 FINAL APRVD CLAIM AMT: 4,692.00

ADJ DATE	FNL APR DATE	LTR DATE	TYPE	ADJUSTOR	AMOUNT
07/21/1999	10/13/1999	10/13/1999	D	COACJWH	-11,943.00
INDIRECT COSTS OVERSTATED					
07/21/1999	10/13/1999	10/13/1999	D	COACJWH	-3,856.00
COST NOT MANDATED					

PROJECTED APPROVED AMOUNT=> 4,692.00

DC982052 More pages...

PAYEE NBR: 9830936 PGM NBR: 161 FY: 1997/1998
PF4= ADD ADJ PF5= MODIFY ADJ PF6= DELETE ADJ PF10= CLMS FOR A PGM/FY

LRSF081 DIVISION OF ACCOUNTING AND REPORTING 11/08/02
BUREAU OF LOCAL REIMBURSEMENTS 11:18:18
CLAIM ADJUSTMENT DETAIL LIST

PAYEE NBR: 9830936 CITY OF TUSTIN
PGM NBR: 161 INVESTMENT REPORTS CH 783/95
CHAPTER: 9210-790-0001-1999 FY: 1997/1998 CLAIMED AMOUNT: 47,699.00
FINAL APRVD DATE: 10/13/1999 TOTAL ADJUSTMENTS AMOUNT: -43,007.00
ADJUSTMENT LETTER DATE: 10/13/1999 FINAL APRVD CLAIM AMT: 4,692.00

ADJ DATE	FNL APR DATE	LTR DATE	TYPE	ADJUSTOR	AMOUNT
07/21/1999	10/13/1999	10/13/1999	D	COACJWH	-27,208.00
REASON EXCESSIVE TIME					

PROJECTED APPROVED AMOUNT=> 4,692.00

DC982051 Last page...

PAYEE NBR: 9830936 PGM NBR: 161 FY: 1997/1998
PF4= ADD ADJ PF5= MODIFY ADJ PF6= DELETE ADJ PF10= CLMS FOR A PGM/FY

LRSF080

DIVISION OF ACCOUNTING AND REPORTING

11/08/02

BUREAU OF LOCAL REIMBURSEMENTS

11:18:50

PAYMENTS FOR A CLAIM/PAYEE/PROGRAM/FISCAL YEAR

PAYEE NBR: 9830936 PAYEE NAME: CITY OF TUSTIN PGM NBR: 161
CH NBR: 9210-790-0001-1999 PGM: INVESTMENT REPORTS CH 783/95 FY: 1997/1998
TOT FYTD PAID AMT: 4,692.00 BAL DUE CLM: .00 PGM TYPE: MAN
FNL APRVD CLM AMT: 4,692.00 BAL DUE ST: .00 1ST TIME PGM: Y

CL TYP	PMT TYP	MAN PAY	DT FILED	CLAIM AMT	ADJUSTMENT AMT	APPROVED AMT	FNL APRVD AMT	PRO PCT	AMT BEFORE AR	BAL DUE CLAIM
						AR OFFSET AMT	WARRANT AMT	ISSUE DATE	CLAIM SCHED NBR	
A	A01	N	05/20/1999	47,699.00	-43,007.00	4,692.00		1.00000000	4,692.00	.00
						.00	4,692.00	10/14/1999	MA90408A	

DC982051 Last page...

PAYEE NBR: 9830936 PGM NBR: 161 FY: 1997/1998

PF10= CLMS FOR A PGM/FY PF11= WARRANT INFORMATION PF9= INTEREST PAY INFO

LRSF081

DIVISION OF ACCOUNTING AND REPORTING
BUREAU OF LOCAL REIMBURSEMENTS
CLAIM ADJUSTMENT DETAIL LIST

11/08/02
11:19:59

PAYEE NBR: 9830936 CITY OF TUSTIN
PGM NBR: 161 INVESTMENT REPORTS CH 783/95
CHAPTER: 9210-790-0001-1999 FY: 1998/1999 CLAIMED AMOUNT: 8,593.00
FINAL APRVD DATE: 05/09/2000 TOTAL ADJUSTMENTS AMOUNT: -3,868.00
ADJUSTMENT LETTER DATE: 00/00/0000 FINAL APRVD CLAIM AMT: 4,725.00

ADJ DATE	FNL APR DATE	LTR DATE	TYPE	ADJUSTOR	AMOUNT
05/09/2000	05/09/2000	00/00/0000	D	COACMMS	-3,868.00
REASON PRIOR PAYMENTS					
10/13/1999	10/13/1999	10/13/1999	D	COACRMD	-32,550.00
<u>CLAIM ADJUSTMENT</u>					

PROJECTED APPROVED AMOUNT=> 8,593.00

DC982051 Last page...

PAYEE NBR: 9830936 PGM NBR: 161 FY: 1998/1999
PF4= ADD ADJ PF5= MODIFY ADJ PF6= DELETE ADJ PF10= CLMS FOR A PGM/FY

LRSF080

DIVISION OF ACCOUNTING AND REPORTING

11/08/02

BUREAU OF LOCAL REIMBURSEMENTS

11:19:29

PAYMENTS FOR A CLAIM/PAYEE/PROGRAM/FISCAL YEAR

PAYEE NBR: 9830936 PAYEE NAME: CITY OF TUSTIN PGM NBR: 161
 CH NBR: 9210-790-0001-1999 PGM: INVESTMENT REPORTS CH 783/95 FY: 1998/1999
 TOT FYTD PAID AMT: 8,593.00 BAL DUE CLM: .00 PGM TYPE: MAN
 FNL APRVD CLM AMT: 4,725.00 BAL DUE ST: .00 1ST TIME PGM: N

CL TYP	PMT TYP	MAN PAY	DT FILED	CLAIM AMT	ADJUSTMENT AMT	APPROVED AMT	FNL APRVD AMT	PRO PCT	AMT BEFORE AR	BAL DUE CLAIM
			WARRANT AMT	ISSUE DATE	CLAIM SCHED NBR	AR OFFSET AMT				
A	A02	N	01/18/2000	8,593.00	.00	8,593.00	4,725.00	1.00000000	4,725.00	.00
			4,725.00	05/17/2000	MA92348A	.00				

E	E01	N	12/31/1998	36,418.00	-32,550.00	3,868.00	3,868.00	1.00000000	3,868.00	.00
			3,868.00	10/14/1999	MA90409A	.00				

DC982051 Last page...

PAYEE NBR: 9830936 PGM NBR: 161 FY: 1998/1999
 PF10= CLMS FOR A PGM/FY PF11= WARRANT INFORMATION PF9= INTEREST PAY INFO